

# CENTRAL ANTI-CORRUPTION BUREAU

<https://www.cba.gov.pl/en/news/1044,Invoice-factory-7-persons-facing-charges-of-VAT-crime.html>  
03.05.2024, 20:46

## “Invoice factory” - 7 persons facing charges of VAT crime

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Officers of the CBA Regional Office in Katowice, in cooperation with the National Tax Administration, under the supervision of the Regional Prosecutor's Office in Warsaw, have disrupted a "blank invoice factory". The officers detained seven persons who were charged with having committed a VAT crime. The estimated value of the fraudulent invoices amounts to approximately PLN 20 million and the State Treasury was depleted by PLN 5 million.

Officers of the Central Anti-Corruption Bureau Regional Office in Katowice, in cooperation with the Mazovian Customs and Fiscal Office in Warsaw, have been conducting, under the supervision of the Regional Public Prosecutor's Office in Warsaw, an investigation into the activities of an organised crime group issuing and using VAT invoices which fraudulently certified untruths in exchange for obtaining financial gains as well as to reduce the amount of public law liabilities. The group operated in the years 2012 - 2021.

### Modus operandi of the criminal scheme

The investigation has so far revealed that persons involved in the criminal scheme issued cost invoices with the help of a number of economic entities - at present more than a dozen entities have been established - which were sent to several hundred recipients. The scheme aimed to understate public law liabilities towards the State Treasury. The documents issued covered the provision of various services. The investigators estimate the value of the issued accounting documents at over PLN 100 million. The criminal scheme was a permanent source of income for the suspects.

## Detentions and searches in the area of three voivodships

Officers of the Central Anti-Corruption Bureau and the National Tax Administration carried out procedural activities in the Mazovia, West Pomerania and Pomerania Voivodeships. Seven persons were detained and their places of residence and business premises were searched. In the course of the conducted activities, extensive accounting documentation was secured, which could constitute evidence in the case.

## The suspects were charged with having committed a VAT crime

The detainee was taken to the Regional Prosecutor's Office in Warsaw. The detainees were taken to the Regional Prosecutor's Office in Warsaw. The prosecutor charged the suspects with a VAT crime and other criminal and fiscal offences. The detainees include persons organising the criminal scheme and recipients of fraudulent VAT invoices.

## Non-custodial preventive measures against the suspects

Non-custodial preventive measures were applied against the suspects, in the form of property sureties, police supervision combined with the ban on contacting specific persons and the prohibition on leaving the country combined with the passport withholding or the prohibition on releasing the document. The officers made security deposits on the suspects' property in the total amount of over PLN 6 million.

It is the first CBA operation in the ongoing pre-trial investigation. The investigators are planning further operations in the case.

CBA Press Team



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